



THE HIGH COURT OF DELHI AT NEW DELHI

WP(C) No 9312/2004

Judgment delivered on: 31.05.2004

VINOD AGGARWAL

...Petitioner

- versus -

**INCOME TAX SETTLEMENT COMMISSION AND
OTHERS**

...Respondents

with

WP(C) 9353/2004

DEEPAK AGGARWAL

...Petitioner

- versus -

**INCOME TAX SETTLEMENT COMMISSION AND
OTHERS**

...Respondents

Advocates who appeared in this case:

For Petitioner : Mr C.S. Jain

For Respondents : None

CORAM:-

**HON'BLE MR JUSTICE B.C. PATEL, CHIEF JUSTICE
HON'BLE MR JUSTICE BADAR DURREZ AHMED**



1. Whether Reporters of local papers may be allowed to see the judgment?
2. To be referred to the Reporter or not?
3. Whether the judgment should be reported in Digest?

B.C. PATEL, CJ (ORAL)

1. Rule DB.
2. At the request of learned counsel for the petitioners, the matters are taken up for final disposal as the same are entirely covered by the decision rendered by this Court.
3. The petitioner has challenged the order made by the Settlement Commission on 29.03.2004 on an application made by the CIT on 19.02.2004 seeking modification of the order made by the Settlement Commission under Section 245 D(4) of the Income-Tax Act, 1961 which was passed on 14.03.2000. By the impugned order, the earlier order under section 245 D (4) with regard to the reduction/ waiver of interest under Section 243 A and 243B was modified. The matter is covered by the decision of this Court in the case of Capital Cables (India) Pvt. Ltd v. Income-Tax Settlement Commission and others being writ petition No.3322/2003 (with other writ petitions) decided on 13.04.2004.



4. In view of above, the writ petitions are allowed accordingly. The impugned orders dated 29.03.2004 are quashed.

Bhacit
CHIEF JUSTICE

Badar Durrez Ahmed
BADAR DURREZ AHMED, J

May 31, 2004
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